

महाराष्ट्र शासन  
वित्त विभाग

शासन परिपत्रक क्रमांक-आयकर-२००७/प्र.क्र.१७/अर्थबळ,  
मंत्रालय, मुंबई-४०० ०३२.  
दिनांक:- ८ मे, २००७.

वाचा:- १) या विभागाचे समक्रमांकाचे दिनांक २७ जून, २००५ चे पृष्ठांकन व दिनांक १६ मार्च, २००७ चे परिपत्रक.  
२) महालेखापाल कार्यालय, मुंबई यांचे क्र.टीएम/सीएच-१/टीडीएस/३८, दिनांक ४/४/२००७ चे पत्र व सहपत्र.

परिपत्रक:-

आयकर विभागाने आयकराच्या एकसूत्रीपणा व पारदर्शकतेसाठी विविध कार्यालयातून शासकीय कर्मचा-यांच्या आयकर कपातीबाबतचे विवरण प्रपत्रात त्रैमासिक व वार्षिक अशा दोन कालावधीकरिता विहित मार्गाने सादर करण्याच्या सूचना दिल्या आहेत. सदर सूचना या वरील पृष्ठांकनाद्वारे मंत्रालयातील सर्व विभागाच्या सचिवांच्या निर्दर्शनास ई-मेलद्वारे आणण्यात आल्या असून, उपलब्ध ई-मेल पत्यांवरही पाठविण्यात आलेले आहे. भारताचे नियंत्रक आणि महालेखापाल नवी दिल्ली यांनी या विषयी सुधारित कार्यपद्धतीत केलेल्या सूचना विचारात घेऊन आयकर कपातीची विहित नमुन्यातील इलेक्ट्रॉनिक विवरणपत्रे महालेखापाल कार्यालयाच्या विभागीय लेखाधिका-यांकडे सादर करणे आवश्यक आहेत. तरी सर्व आहरण व संवितरण अधिका-यांनी या सूचनांचे अवलोकन करून, त्यांच्या कार्यालयातील अधिकारी / कर्मचारी यांच्या आयकर कपातीबाबतचा मासिक अहवाल केंद्र शासनाला / महालेखापाल कार्यालयांना इलेक्ट्रॉनिक स्वरूपात उपलब्ध करून देण्याबाबतची कार्यवाही करावी.

सदर शासन परिपत्रक महाराष्ट्र शासनाच्या [www.maharashtra.gov.in](http://www.maharashtra.gov.in) या वेबसाईटवर उपलब्ध करण्यात आले असून, त्याचा सांकेतांक २००७०५०७९९३५७५००९ असा आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

*(१८.५.२०१८)*  
(स. मा. साबळे)  
अवर सचिव, वित्त विभाग.

प्रत :-

- १) मा. राज्यपालांचे सचिव,
- २) मुख्यमंत्र्यांचे सचिव,
- ३) सर्व मंत्री व राज्यमंत्री यांचे स्वीय सहायक,
- ४) मंत्रालयातील सर्व विभागांचे अपर मुख्यसचिव / प्रधान सचिव / सचिव,
- ५) मंत्रालयाच्या निरनिराळ्या विभागाच्या अधीन असलेले सर्व विभाग प्रमुख व कार्यालय प्रमुख,
- ६) मुख्य सचिवांचे स्वीय सहायक,
- \*७) सचिव, महाराष्ट्र लोकसेवा आयोग, मुंबई,
- \*८) सचिव, महाराष्ट्र विधानमंडळ सचिवालय, मुंबई,
- \*९) प्रबंधक, मूळ न्याय शाखा, उच्च न्यायालय, मुंबई,
- \*१०) प्रबंधक, अपील शाखा, उच्च न्यायालय, मुंबई,
- ११) सर्व जिल्हांचे जिल्हाधिकारी,
- १२) सर्व जिल्हा परिषदांचे मुख्य कार्यकारी अधिकारी,
- १३) मुख्य लेखापाल, मुंबई महानगर पालिका, मुंबई,
- १४) सर्व महानगरपालिकांचे मुख्य लेखापाल,
- १५) महालेखापाल- १ (लेखा व अनुज्ञेयता) महाराष्ट्र, मुंबई (१० प्रती),
- १६) महालेखापाल- १ (लेखा व अनुज्ञेयता) महाराष्ट्र, नागपूर (१० प्रती),
- १७) महालेखापाल- १ (लेखा परीक्षा) महाराष्ट्र, मुंबई (१० प्रती),
- १८) महालेखापाल- १ (लेखा परीक्षा) महाराष्ट्र, नागपूर (१० प्रती),
- १९) अधिदान व लेखा अधिकारी, मुंबई (१० प्रती),
- २०) निवासी लेखाधिकारी, मुंबई,
- २१) निवड नस्ती अर्थबळ, वित्त विभाग, मंत्रालय, मुंबई.



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27. 9/06/2006  
99/8/2006  
INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE ACCOUNTANT GENERAL  
(Accounts & Entitlements)-I, MAHARASHTRA.

OLD CGO BLDG, NEW MARINE LINES.  
101, MAHARSHI KARVE ROAD, MUMBAI 400 020  
Telephone: (022) - 2039680 ; FAX: 208 6984/

No. TM/Ch.1/TDS/ 38

Date : 23.3.2007

To

The Secretary to the  
Government of Maharashtra,  
Finance Department,  
Mantralaya,  
Mumbai -32

**Sub :** Deduction of Income Tax at source from State Government Employees.

Sir,

I am directed to enclose a copy of scheme containing procedure for dematerialization of TDS certificate procedure for verification of TDS in respect of Government deductions received from Controller & Auditor General of India, New Delhi.

Para V & VI in the said procedure have outlined the procedure to be followed with respect to the deductions of I.T made by DDOs. This office will send the returns as specified therein. Action required to be taken by T.Os and DDO of the State Government as elaborated in paras.

X / Government is requested to issue necessary instructions to DDOs & TO so that the requirements as specified in above mentioned paras are complied with.

A copy of this letter is being endorsed to Director of Accounts and Treasures, Maharashtra, Mumbai.

Mr. M. S. H. 4/4/11  
Encl: Copy of dematerialization of TDS

Yours faithfully,

  
Sr. Accounts Officer/T.M.

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Sub:- Dematerialisation of TDS Certificate - Procedure for verification of TDS in respect of Government deductors.

I. Existing procedure

Until the financial year 2004-05, Drawing & Disbursing Officers after making TDS deductions were required to issue necessary TDS Certificates (Form 16/16-A as the case may be) to enable the taxpayers to submit the same with their Tax Returns. The TDS collections made in the States are initially classified under a suspense head in the books of State Accountant General and passed on to ZAO concerned by issuing a Cheque/ Demand Draft.

II. New procedure

(i) The Finance Act 2004 has made necessary changes in the Income Tax Act for introduction of the scheme for dematerialisation of TDS Certificates w.e.f. 1.4.2005. New procedure for filing TDS Returns and TDS Statements has been formulated vide para 4.16 of Ministry of Finance (CBDT) Circular No 6/2004 F. No. 275/192/2004/IT (B) dt. 6.12.2004.

(ii) As per the procedure all deductors including Government deductors, will have to file quarterly TDS returns giving deductee-wise breakup of all deductions made by them. These returns will be filed on electronic format with Tax Information Network (TIN). TIN will verify particulars relating to deposit of TDS given in these quarterly TDS returns with the corresponding information of TDS uploaded to TIN by the Banks in case of private deductors and 'TDS Book Adjustment Form' in case of Government deductors. In case of State Government deductors respective Accountants General compile the accounts of the payments made by the State Treasuries and send a Demand Draft with Treasury wise details for the amount of Income Tax deducted at source by State Government DDOs to the ZAO for depositing the same to Government Account. The ZAOs will upload particulars of TDS deducted by the State Government DDOs (i.e. the TDS Book Adjustment Form) to TIN on the basis of the DDO wise details of the TDS to be provided by the AGs.

(iii) The Income Tax Department will post deductee-wise particulars of TDS to the Ledger Accounts of each deductee identified by their PAN. After the close of the year TIN will issue an annual statement of TDS to each deductee U/s 203 AA of the Income Tax Act giving full particulars of all taxes deducted on his behalf by different deductors. The new system is being introduced to ensure that all taxes deducted are reconciled with the credits claimed by different deductees in their respective returns of Income Tax. This will eliminate possibility of bogus TDS Certificates and related TDS frauds. This will also enable eventual elimination of the issue of TDS Certificates by deductors and the requirement on the part of deductees to enclose the same with their respective returns of income leading to dematerialisation TDS certificates and enabling paperless filing of returns of income.

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## II. ACTION ON THE PART OF DEDUCTEE

Each deductee if not having Permanent Account Number (PAN) is required to apply for allotment of PAN in form No. 49 A and intimate the same to his/her DDO for incorporation in Form 24Q. Quoting of PAN is mandatory while filing Income Tax Return.

## IV. ACTION ON THE PART OF THE DRAWING AND DISBURSING OFFICERS

(i) With effect from 1.4.2005 Drawing & Disbursing Officers responsible for deduction of Tax at source under various Sections of Income Tax Act will have a TAN and file deductee-wise Quarterly Return in Form 24Q and 26Q electronically to Tax Information Network as per schedule given below

Quarter ending	Due Date
30 <sup>th</sup> June	15 <sup>th</sup> July ✓
30 <sup>th</sup> September	15 <sup>th</sup> October ✓
31 <sup>st</sup> December	15 <sup>th</sup> January ✓
31 <sup>st</sup> March	15th June

Nature	Form
TDS from Salary	24 Q along with Annexure I, II & III
TDS from Payment other than Salary	26 Q along with Annexure

(ii) The following items are mandatory in the data structure for the quarterly statement in form 24 Q to be filed by DDOs.

1. Items No 1, 2, 3.
2. Item No 4 - Column No 301, 302, 310 and 312
3. In 'Deductee-wise break-up of TDS' (Annexure I to Form 24-Q) only the figures of the relevant quarter are required to be given. Column No 313, 315, 316, 317, 318, 319, 323, 324 & 325 of this Annexure are mandatory in the quarterly returns of all quarter.
4. In Annexures II/III to Form 24Q estimated/actual particulars of the whole year are to be given. However, Annexure II & III are optional in the returns for I, II & III quarter of the year. In quarterly returns of the last quarter it is mandatory to fill Annexure II & III giving actual figures of the whole Financial year.

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(iii) The columns mentioned above have to be furnished in the quarterly return failing which the return will not be uploaded. In case details pertaining to columns other than the mandatory

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fields given in the data structure are not available, they may be left blank. In such case, the return will be uploaded. However, full details will have to be given for quarterly returns filed for the quarter ending 31st March.

(iv) All columns are mandatory in Form 26Q. The Return in Form 26Q will not be uploaded unless all the columns are properly filled up.

#### V. ACTION ON THE PART OF THE ACCOUNTANTS GENERAL AND THE ZAOs IN CASE OF STATE TDS

(i) In respect of State Governments the TDS is deposited in Government Account through the banking channel. The AGs furnish every month Treasury-wise break up of TDS along with Cheque/ Demand Draft to ZAOs. The ZAOs deposit the DD through challan form no. ITNS-281 in the authorized receiving branch of Bank by quoting TAN that is different from the TAN allotted to DDOs responsible for deducting tax at source. The AGs will provide quarterly DDO-wise information regarding TDS to the ZAO in the same format as the 'TDS Book Adjustment Form' in soft copy for uploading to TIN. The data in the soft copy provided to the ZAOs by the AG should match the amount of Cheque/ Demand Draft drawn earlier in favour of ZAO. The deductee-wise quarterly return in Form 24Q and 26Q will be furnished to Income Tax Department by the DDOs of State Government. So far as reconciliation is concerned, the DDO will initiate action to reconcile the amount of tax deducted at source with District Treasury Officer who is the bill passing authority in the state government.

(ii) The reconciliation of amount of TDS recovered from the bills and the amount credited to respective heads of accounts should be completed by 25th of the next month. Any missclassification noticed during reconciliation must be rectified by the Accountants General in the monthly account in hand. While loading 'TDS Book Adjustment Form' due care should be taken that the DDO-wise TDS is shown against the month to which it relates and not against the month in which rectification has been carried out. Zonal Accounts Officers will enter DDO-wise monthly details for a quarter in respect of each DDO under its jurisdiction in 'TDS Book Adjustment Form' devised by Income Tax Department in consultation with NSDL. The Form will be uploaded to TIN on quarterly basis as per time schedule given below:

Quarter Ending	Due date by which 'TDS Book Adjustment Form' should be loaded to Tax Information Network by ZAO
30th June	31st August
30th September	30th November
31st December	28/29th February
31st March	31st May

(iii) The Accountants General will continue to furnish every month Treasury-wise break up of the TDS along with Cheque/ Demand Draft to ZAOs. Income Tax Department will allot 'Accounts Officer's Identification Number' to Zonal Accounts Officers for uploading 'TDS Book Adjustment Form'. The ZAOs will submit separate 'TDS Book Adjustment Form' to TIN for

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each A.G. for the respective quarter mentioning the state code of the concerned State in the 'TDS Book Adjustment Form.' Respective AGs will provide a list of the DDOs under each Treasury.

(iv) Income Tax Department will also provide user-friendly software for Zonal Accounts Officers through the website of TIN for uploading the 'TDS Book Adjustment Form' to TIN. Separate Forms will be used for TDS from salary, TDS other than salary, TDS from Non-Residents and TCS.

#### VI. RECTIFICATION OF ERROR IN CASE OF MISMATCH BETWEEN FORM 24Q/26Q AND 'TDS BOOK ADJUSTMENT FORM'

~~In the case of the State Government DDOs, the Accountant General will provide DDO wise details in floppy along with the Demand Draft to the ZAO for uploading 'TDS Book Adjustment Form' to TIN. Hence mismatch between 'TDS Book Adjustment Form' and Form 24Q/26Q reported in NSDL to ZAO will be rectified by the office of the Accountant General.~~

The ZAO will send the report of mismatch to the Accountant General on the same day on which it is received from NSDL. In case the error has occurred while loading the DDO-wise details of TDS in 'TDS Book Adjustment Form', it will be rectified by the office of the Accountant General by making addition/deletions and revised floppy sent to the ZAO for reloading to TIN. If the error is on the part of the DDO, the Accountant General will furnish the details to the DDO within five days of receipt of mismatch report from the ZAO to make necessary corrections in Form 24Q/26Q. The DDO will send a correction statement in prescribed electronic format to the TIN within ten days of receipt of details of mismatch from the Accountant General.